



Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Cindy Cowan **Phone #:** (406) 379-2205

(Signature)

(Date)

Chair, Board of Trustees: Johannas Brown

(Signature)

(Date)

County Superintendant Kelly Mills

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
003	Apartment South Unit	LOCAL		
004	Apartment-North Unit	LOCAL		
101	Miscellaneous District Revenues	LOCAL		
102	Procurement Card Clearing Account	LOCAL		
103	Miscellaneous LOCAL	LOCAL		
151	Title I, Part A, Improvement Grants	FEDERAL		84.010
152	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
153	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
161	Title I, Part A, Accountability	FEDERAL		84.348A
162	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
163	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
166	School Nutrition Equipment Grant	FEDERAL	03-00442016EG	10.579
802	State OTO Capital Invest & Deferred Maintenance	STATE		state

Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	87,368.94	29,257.15		6,018.81
02	Taxes Receivable - Real and Personal (120-149)	3,678.77	1,631.54		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	91,047.71	30,888.69		6,018.81
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	1,369.33			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	1,369.33			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3,678.77	1,631.54		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	26,764.52			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	59,235.09	29,257.15		6,018.81
52	TOTAL FUND BALANCE/EQUITY	85,999.61	29,257.15		6,018.81
53	TOTAL LIABILITIES AND FUND BALANCE	91,047.71	30,888.69		6,018.81

Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		22,559.48	13,956.22	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		22,559.48	13,956.22	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			5,135.54	
48	Fund Balance for Budget		22,559.48	8,820.68	
52	TOTAL FUND BALANCE/EQUITY		22,559.48	13,956.22	
53	TOTAL LIABILITIES AND FUND BALANCE		22,559.48	13,956.22	

Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,363.13	2,139.71
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			2,363.13	2,139.71
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			2,363.13	2,139.71
52	TOTAL FUND BALANCE/EQUITY			2,363.13	2,139.71
53	TOTAL LIABILITIES AND FUND BALANCE			2,363.13	2,139.71

Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,983.01			
02	Taxes Receivable - Real and Personal (120-149)	246.50			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	14,229.51			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	246.50			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	6,378.43			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	7,604.58			
52	TOTAL FUND BALANCE/EQUITY	13,983.01			
53	TOTAL LIABILITIES AND FUND BALANCE	14,229.51			

Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	15,685.05	37,464.55		
02	Taxes Receivable - Real and Personal (120-149)		1,280.87		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	15,685.05	38,745.42		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		1,280.87		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	15,685.05	37,464.55		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	15,685.05	37,464.55		
53	TOTAL LIABILITIES AND FUND BALANCE	15,685.05	38,745.42		

Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		53,250.00		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		53,250.00		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		53,250.00		
52	TOTAL FUND BALANCE/EQUITY		53,250.00		
53	TOTAL LIABILITIES AND FUND BALANCE		53,250.00		



Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	114,294.48	121,348.22
1112	District Levy - Personal Property	1,772.68	1,902.64
1113	District Levy - Heavy Motor Vehicles	2.78	0.00
1114	District Levy - Pers Prop/Mobile Homes	83.26	543.05
1190	Penalties and Interest on Taxes	454.58	580.65
1510	Interest Earnings	211.68	281.27
3110	Direct State Aid	198,192.34	217,736.52
3111	Quality Educator	17,415.45	17,821.93
3112	At Risk Student	2,561.94	2,433.28
3113	Indian Education For All	1,183.20	1,252.80
3114	American Indian Achievement Gap	200.00	205.00
3115	State Spec Ed Allowable Cost Pymt to Districts	8,830.50	9,072.00
3116	Data For Achievement	870.00	1,200.00
3118	Natural Resource Development	1,412.35	2,444.44
3120	State Guaranteed Tax Base Aid	70,298.97	83,486.58
3444	State School Block Grant	18,200.94	18,200.94
3445	State Combined Fund School Block Grant	827.59	827.59
3446	SB96 Block Grant Reimbursement	2,309.86	0.00
3447	SB96 Combined Block Grant Reimbursement	155.57	0.00
5300	Operating Transfers from Other Funds	61.46	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		439,339.63	479,336.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	166,280.33	162,040.56	
			2XX Personal Services - Employee Benefits	27,905.23	23,991.11	
			5XX Other Purchased Services	3,648.47	5,184.33	
			6XX Supplies and Materials	4,322.68	6,518.23	
			810 Dues and Fees	10.00	100.00	
		21XX	Support Services - Students			
			3XX Purchased Professional and Technical Services	4,920.24	3,873.68	
		221X	Improvement of Instruction Services			
			1XX Personal Services - Salaries	9,871.12	9,756.24	
			2XX Personal Services - Employee Benefits	1,546.73	1,544.27	
			5XX Other Purchased Services	1,275.71	975.00	
			6XX Supplies and Materials	852.70	1,967.78	



Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	500.00	500.00
		222X Educational Media Services			
			3XX Purchased Professional and Technical Services	6,297.50	7,821.50
			6XX Supplies and Materials	10.73	155.22
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	21,052.50	24,959.89
			2XX Personal Services - Employee Benefits	2,188.16	1,680.21
			3XX Purchased Professional and Technical Services	6,812.50	8,326.25
			5XX Other Purchased Services	6,633.43	9,596.15
			6XX Supplies and Materials	4,990.58	6,606.44
			7XX Property and Equipment Acquisition	4,500.00	0.00
			810 Dues and Fees	4,693.98	5,223.93
		25XX Support Services - Business			
			1XX Personal Services - Salaries	19,110.67	19,936.55
			2XX Personal Services - Employee Benefits	6,010.19	5,904.34
			5XX Other Purchased Services	1,392.80	1,316.04
			6XX Supplies and Materials	484.90	103.69
			810 Dues and Fees	5,416.25	4,540.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	13,116.72	12,354.49
			2XX Personal Services - Employee Benefits	2,218.13	2,710.13
			4XX Purchased Property Services	11,994.41	13,310.70
			5XX Other Purchased Services	1,270.78	303.42
			6XX Supplies and Materials	26,960.90	51,242.16
			810 Dues and Fees	775.00	1,225.00
		27XX Student Transportation Services			
			5XX Other Purchased Services	3,955.90	0.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	11,227.34	1,000.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	17,112.85	17,344.82
			2XX Personal Services - Employee Benefits	93.29	75.57
			5XX Other Purchased Services	847.97	262.65
			6XX Supplies and Materials	2,012.44	1,370.86
			810 Dues and Fees	270.00	0.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	971.36	997.92
	316 Data For Achievement				
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	870.00	1,200.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	365 Indian Education for All - OTO & Ongoing					
		1XXX Instruction				
			5XX Other Purchased Services	1,092.38	1,252.80	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	800.00	800.00	
			2XX Personal Services - Employee Benefits	4.34	4.54	
			5XX Other Purchased Services	0.00	803.00	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	7,521.77	7,350.85	
			2XX Personal Services - Employee Benefits	28.91	29.40	
			5XX Other Purchased Services	8,735.23	12,555.20	
	910 Food Services					
		31XX Food Services				
			5XX Other Purchased Services	145.00	203.15	
			6XX Supplies and Materials	13,911.98	15,965.10	
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	0.00	17,750.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>436,664.10</u>	<u>472,733.17</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					94,973.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					479,336.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					472,733.17	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	26,764.52	Less Last Year	42,341.69	(4b)	-15,577.17	
					-15,577.17	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					85,999.61	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	46,130.40	55,172.38
	1112 District Levy - Personal Property	753.33	848.89
	1113 District Levy - Heavy Motor Vehicles	1.11	0.00
	1114 District Levy - Pers Prop/Mobile Homes	42.77	230.15
	1190 Penalties and Interest on Taxes	239.63	278.42
	1510 Interest Earnings	66.97	55.57
	2220 County On-Schedule Trans Reimb	23,698.45	22,275.38
	3210 State On-Schedule Trans Reimb	23,698.45	22,275.38
	3444 State School Block Grant	7,715.04	7,715.04
	3446 SB96 Block Grant Reimbursement	1,293.21	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		103,639.36	108,851.21

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	3,150.00	3,462.54
			2XX	Personal Services - Employee Benefits	323.95	253.39
			810	Dues and Fees	0.00	20.00
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	1,847.09	1,874.78
			2XX	Personal Services - Employee Benefits	458.46	458.26
		26XX	Operation and Maintenance of Plant Services			
			6XX	Supplies and Materials	68.35	0.00
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	105,408.66	101,906.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				111,256.51	107,975.79	



Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					28,381.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					108,851.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					107,975.79	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					29,257.15	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 12	
PRC	Revenue			2015 Value	2016 Value
	1510 Interest Earnings			5.69	11.97
	1611 National School Lunch Program			16,694.45	22,040.90
	3220 State Food Services Match			0.00	123.90
	4550 Federal Child Nutrition			17,687.22	18,693.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:				34,387.36	40,870.69

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object		2015 Value	2016 Value
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries		22,909.75	25,507.19
			2XX Personal Services - Employee Benefits		6,293.75	6,101.07
			5XX Other Purchased Services		915.61	186.63
			6XX Supplies and Materials		4,343.30	6,128.04
			810 Dues and Fees		504.00	85.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					34,966.41	38,007.93

Schedule Of Changes Worksheet						Fund Code 12	
Beginning Fund Balance						3,156.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						40,870.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						38,007.93	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,018.81	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	55.25	64.72
	2240 County Retirement Distribution	52,852.02	44,768.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>52,907.27</u>	<u>44,833.46</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	26,952.72	25,148.27	
		221X	Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	1,445.24	1,403.87	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	4,058.73	4,517.23	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	3,179.95	3,269.26	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	2,006.94	1,880.46	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	2,846.35	2,837.46	
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	990.00	1,050.00	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	117.64	134.24	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	814.28	980.27	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	3,154.34	3,661.98	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				45,566.19	44,883.04	



Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					22,609.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					44,833.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					44,883.04	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					22,559.48	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
101	Miscellaneous District Revenues	
	1900 Other Revenue from Local Sources	1,244.69
102	Procurement Card Clearing Account	
	1900 Other Revenue from Local Sources	427.75
103	Miscellaneous LOCAL	
	1900 Other Revenue from Local Sources	200.00
161	Title I, Part A, Accountability	
	4200 Title I, Part A, Improving Basic Programs	33,256.00
162	Title II, Part A, Teacher/Principal Train/Recruit	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,532.00
163	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,207.00
166	School Nutrition Equipment Grant	
	4650 Federal Miscellaneous Grants from OPI	5,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		51,867.44

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
101	Miscellaneous District Revenues				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		115.00
	23XX Support Services - General Administration				
			6XX Supplies and Materials		389.74
			101 Subtotal		504.74
161	Title I, Part A, Accountability				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		21,958.92
			2XX Personal Services - Employee Benefits		3,862.40
			6XX Supplies and Materials		3,763.33
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries		2,937.54
			2XX Personal Services - Employee Benefits		733.81
			161 Subtotal		33,256.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
162	Title II, Part A, Teacher/Principal Train/Recruit				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	221X Improvement of Instruction Services				
		3XX	Purchased Professional and Technical Services		1,532.00
			162 Subtotal		1,532.00
163	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
		6XX	Supplies and Materials		7,186.50
	222X Educational Media Services				
		3XX	Purchased Professional and Technical Services		3,020.50
			163 Subtotal		10,207.00
166	School Nutrition Equipment Grant				
	465 Federal Miscellaneous Grants from OPI				
	4XXX Facilities Acquisition and Construction Services				
		7XX	Property and Equipment Acquisition		5,000.00
			166 Subtotal		5,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					50,499.74

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					21,495.12 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					51,867.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					50,499.74 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	5,135.54	Less Last Year	14,042.14	(4b)	-8,906.60
					-8,906.60 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,956.22 (5)

Project Reporter Summaries				
Project Reporter	Revenues	Expenditures	Difference	
101 Miscellaneous District Revenues	1,244.69	504.74	739.95	
102 Procurement Card Clearing Account	427.75	0.00	427.75	
103 Miscellaneous LOCAL	200.00	0.00	200.00	
161 Title I, Part A, Accountability	33,256.00	33,256.00	0.00	
162 Title II, Part A, Teacher/Principal Train/Recruit	1,532.00	1,532.00	0.00	
163 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	10,207.00	10,207.00	0.00	
166 School Nutrition Equipment Grant	5,000.00	5,000.00	0.00	



Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Total

51,867.44

50,499.74

1,367.70



Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	32.24	4.48
	1900 Other Revenue from Local Sources	1,200.00	0.00
	1910 Rentals	9,856.69	9,924.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,088.93	9,929.08

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	8,415.97	6,680.35
			6XX	Supplies and Materials	2,076.68	2,013.26
003	Apartment South Unit					
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			6XX	Supplies and Materials	485.97	0.00
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	8,907.44	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				19,886.06	8,693.61	

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						3,602.25 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,929.08 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,693.61 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	2,474.59	(4b)	-2,474.59
						-2,474.59 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,363.13 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	9.25	10.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>9.25</u>	<u>10.22</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	0.00	1,136.62
			2XX Personal Services - Employee Benefits	0.00	6.45
	999	Undistributed			
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	61.46	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>61.46</u>	<u>1,143.07</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	3,272.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,143.07	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,139.71	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	7,954.18	8,063.99
	1112 District Levy - Personal Property	122.74	127.20
	1113 District Levy - Heavy Motor Vehicles	0.19	0.00
	1114 District Levy - Pers Prop/Mobile Homes	5.76	37.01
	1190 Penalties and Interest on Taxes	31.91	39.46
	1510 Interest Earnings	23.70	37.40
	3281 State Technology Aid	454.35	479.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,592.83	8,784.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			6XX Supplies and Materials	4,510.94	6,408.18
			7XX Property and Equipment Acquisition	625.70	0.00
			810 Dues and Fees	500.00	2,900.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,636.64	9,308.18

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance					13,264.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8,784.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					9,308.18	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	6,378.43	Less Last Year	5,136.64	(4b)	1,241.79	
					1,241.79	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,983.01	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 60
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	46.60	46.94	
	1900 Other Revenue from Local Sources	3,550.00	0.00	
	5200 Sale or Compensation for Loss of Assets	30,197.23	2,694.16	
	5400 Proceeds from Long-Term Liabilities	149,299.25	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		183,093.08	2,741.10	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	148,110.97	0.00
003	Apartment South Unit				
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	19,803.77	0.00
004	Apartment-North Unit				
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	2,234.39	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				170,149.13	0.00

Schedule Of Changes Worksheet					Fund Code 60
Beginning Fund Balance					12,943.95 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,741.10 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					15,685.05 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	40,262.84	41,331.79
	1112 District Levy - Personal Property	538.17	660.97
	1113 District Levy - Heavy Motor Vehicles	1.01	0.00
	1114 District Levy - Pers Prop/Mobile Homes	9.97	192.34
	1190 Penalties and Interest on Taxes	47.64	116.82
	1510 Interest Earnings	26.53	74.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		40,886.16	42,376.51

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		52XX Capital Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	14,017.25	29,576.41
			850 Interest on Debt	599.15	1,605.31
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				14,616.40	31,181.72

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance	26,269.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42,376.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	31,181.72	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	37,464.55	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	5300 Operating Transfers from Other Funds	0.00	17,750.00
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	35,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>53,250.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 82

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	53,250.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	53,250.00	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	162,408.18	158,816.55
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	16,423.10	15,865.05
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	193,919.22	6,000.00
XX	XXX 4XXX 73X	Major Equipment-New	5,354.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	9,072.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	9,072.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,024.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	13,063.68
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	20,051.82
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	17,344.82	0.00	0.00	0.00	0.00
280	1XXX	2XX	75.57	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	262.65	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,370.86	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	997.92	0.00	0.00	0.00	0.00
Totals			20,051.82	0.00	0.00	0.00	0.00

20,051.82

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	19,508.43	0.00	0.00	2,206.45	17,301.98	0.00	17,301.98
Loans Payable	0.00	149,299.24	29,576.41	14,017.25	105,705.58	0.00	105,705.58
Total Governmental Activity							
Non-bond Long-Term Liabilities	19,508.43	149,299.24	29,576.41	16,223.70	123,007.56	0.00	123,007.56

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0044-44105614

03 Blaine County

0044 Turner Elem

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	66,873.83	0.00	3,751.83	63,122.00
Net Pension - TRS	281,999.22	27,281.78	0.00	309,281.00